

103^D CONGRESS
2^D SESSION

S. 2159

To amend title 46, United States Code, to prevent certain masters and seamen from being taxed on wages by more than one State or political subdivision thereof, and for other purposes.

IN THE SENATE OF THE UNITED STATES

JUNE 7, 1994

Mrs. MURRAY introduced the following bill; which was read twice and referred to the Committee on Finance

A BILL

To amend title 46, United States Code, to prevent certain masters and seamen from being taxed on wages by more than one State or political subdivision thereof, and for other purposes.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Transportation Em-
5 ployee Equitable Treatment Act of 1994”.

1 **SEC. 2. EQUITABLE TREATMENT FOR INDIVIDUALS EM-**
2 **PLOYED ON VESSELS WITH RESPECT TO**
3 **STATE AND LOCAL TAXES.**

4 Section 11108 of title 46, United States Code, is
5 amended—

6 (1) by inserting “(a)” before the first sentence;

7 (2) in subsection (a) (as designated by para-
8 graph (1))—

9 (A) by inserting “or other income” after
10 “Wages”;

11 (B) by striking “noncontiguous trade or”
12 and inserting “noncontiguous trade, to”; and

13 (C) by inserting after “fish processing ves-
14 sel” the following: “, or to a pilot licensed
15 under section 7101 or licensed or authorized
16 under the laws of a State and engaged on a
17 vessel”; and

18 (3) by adding at the end the following new sub-
19 section:

20 “(b) An individual who regularly performs services in
21 more than one State on a vessel as a master or seaman
22 or as a pilot licensed under section 7101 or licensed or
23 authorized under the laws of a State, may not be subject
24 to the laws of any State or political subdivision of a State
25 (other than the State and political subdivision of the State
26 in which the individual resides) that impose a tax or fee

- 1 on the privilege of performing such services or on gross
- 2 receipts or income received for such services.”.

